

---

## OLR Bill Analysis

### sSB 620

#### ***AN ACT ESTABLISHING A PILOT PROGRAM TO AUDIT CERTAIN MUNICIPALITIES AND REQUIRING A UNIFORM SYSTEM OF ACCOUNTING FOR MUNICIPAL REVENUES AND EXPENDITURES.***

#### **SUMMARY:**

This bill requires the Auditors of Public Accounts to conduct a pilot program in FY 14 to audit the budget and financial condition of three municipalities, one each with a population of (1) 30,000 or fewer, (2) between 30,001 and 75,000, and (3) more than 75,000. The auditors must report on the pilot by February 5, 2014 to the Planning and Development; Appropriations; and Finance, Revenue, and Bonding committees. The report must contain recommendations for programmatic savings, efficiencies, financial improvements, and reforms for each municipality.

The bill also requires the Office of Policy and Management secretary to develop and implement, in consultation with organizations that work with municipalities, a uniform accounting system for municipal revenues and expenditures.

EFFECTIVE DATE: July 1, 2013, except that the provision regarding the uniform accounting system is effective upon passage.

#### **COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable Substitute

Yea 19 Nay 0 (04/02/2013)